

W-8BEN – Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

For Joint Accounts, each account holder must complete a separate form. A form W-8BEN must be completed correctly without any alterations. If you make a mistake, please start over using a new form. Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
(Rev. October 2021)
 Department of the Treasury Internal Revenue Service
 OMB No. 1545-1621

Do NOT use this form if:
 • You are NOT an individual
 • You are a U.S. citizen or other U.S. person, including a resident alien individual
 • You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the United States (other than personal services)
 • You are a beneficial owner who is receiving compensation for personal services performed in the United States
 • You are a person acting as an intermediary

Instead, use Form:
 W-8BEN-E
 W-9
 W-SECI
 8233 or W-4
 W-8IMY

Part I Identification of Beneficial Owner (see instructions)
 1 Name of individual who is the beneficial owner
 2 Country of citizenship
 3 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.
 City or town, state or province. Include postal code where appropriate. Country
 4 Mailing address (if different from above)
 City or town, state or province. Include postal code where appropriate. Country
 5 U.S. taxpayer identification number (SSN or ITIN), if required (see instructions)
 6a Foreign tax identifying number (see instructions) 6b Check if FTIN not legally required
 7 Reference number(s) (see instructions) 8 Date of birth (MM-DD-YYYY) (see instructions)

Part II Claim of Tax Treaty Benefits (for chapter 3 purposes only) (see instructions)
 9 I certify that the beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.
 10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 9 above to claim a _____ % rate of withholding on (specify type of income): _____
 Explain the additional conditions in the Article and paragraph the beneficial owner meets to be eligible for the rate of withholding: _____

Part III Certification
 Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
 • I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates, or am using this form to document myself for chapter 4 purposes;
 • The person named on line 1 of this form is not a U.S. person;
 • This form relates to:
 (a) income not effectively connected with the conduct of a trade or business in the United States;
 (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
 (c) the partner's share of a partnership's effectively connected taxable income; or
 (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(i);
 • The person named on line 1 of this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax treaty between the United States and that country; and
 • For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.
 Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect.

Sign Here I certify that I have the capacity to sign for the person identified on line 1 of this form.
 1 _____ 2 _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)
 Print name of signer

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 29447Z Form W-8BEN (Rev. 10-2021)

- A. Please read this section and the associated instructions to ensure you are completing the correct W form.
- B. PART I (Identification of Beneficial Owner)

- Line 1 Full Name (First Name and Last Name).
- Line 2 Country of Citizenship
- Line 3 Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line.

DO NOT USE:

- PO Box or C/O address
- Name of a third party
- Address at a Financial Institution
- US address

- Line 4 Insert a mailing address only if it is different from your Permanent residence address.

Note: If a US mailing address is entered, or if the country differs to the country in the permanent residence address then documentary evidence, to confirm your permanent residence address such as government issued photo ID, passport or driving license will be required.

- Line 5 Insert your US Taxpayer Identification Number (TIN). It will either be a Social Security Number (SSN) or an Individual Taxpayer Identification Number (ITIN). A valid TIN will always be made up of 9 digits.

A TIN should not:

- (1) contain something other than numbers,
- (2) contain fewer than or more than nine digits,
- (3) consist of nine of the same number, or
- (4) consist of nine sequential numbers (whether ascending or descending order).

- Line 6a Insert your non-US tax identifying number. If you do not have one, go to

- Line 8 and write down your date of birth (MM/DD/YYYY).

- Line 6b Leave Line 6b blank

- Line 7 DO NOT LIST ACCOUNT NUMBERS as this could limit the form to the accounts listed and you may have to provide another form for your other accounts.

Note: Please refer to the W-8BEN instructions for further guidance on who is the beneficial owner.

- C. PART II (Claim of Tax Treaty Benefits)

- Line 9 and 10 Only complete this section if you are resident in a treaty country and entitled to claim tax treaty benefits, ie if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US. If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

- D. PART III (Certification)

- 1. Please sign the form and print your name on the line below your signature.

- 2. Please date the form using the MM/DD/YYYY format.

- 3. If you are signing on behalf of the person stated on Line 1, please tick here 'I certify that I have the capacity to sign for the person identified on line 1 of this form'.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

* HSBC are unable to provide any Tax advice. If you require any advice please refer to an independent tax advisor.

